

Article - Tax - General

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§8-405.

(a) Except as provided in subsection (b) of this section, each public service company shall pay the public service company franchise tax with the return that covers the period for which the tax is due.

(b) A public service company required to file estimated public service company franchise tax returns under § 8-404(b) of this subtitle shall pay:

(1) at least 25% of the estimated public service company franchise tax shown on the declaration or amended declaration for a taxable year:

(i) with the declaration or amended declaration that covers the year; and

(ii) with each quarterly return for that year; and

(2) any unpaid public service company franchise tax for the year shown on the public service company franchise tax return that covers that year, with the return.

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